

INTERMEDIATE EDUCATION (IRELAND).

ACCOUNTS of the RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1902; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 41 & 42 Vict. c. 66, s. 10.)

*Ordered, by The House of Commons, to be Printed,
5 February 1904.*

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ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE

CAPITAL ACCOUNT. - - - - -

RECEIPTS:	Securities.	Cash.
	£ s. d.	£ s. d.
Balance on 1st January 1902 - - -	1,015,269 11 8	—
Transferred from Local Taxation Account - -	83,901 15 7	—
	£ 1,099,171 7 5	—

LOAN ACCOUNT. - - - - -

	£ s. d.
Advances to Managers of Schools - - - - -	1,635 - -
	£ 1,635 - -

INCOME ACCOUNT. - - - - -

RECEIPTS:	£ s. d.
Balance on 1st January 1902 - - - - -	381 5 5
	£ s. d.
Interest of Securities - - - - -	29,677 17 10
Interest on Cash on Deposit - - - - -	369 18 4
Examination Fees - - - - -	1,106 3 10
Income Tax (refunded) - - - - -	1,519 3 10
Sales of Publications - - - - -	141 11 1
Share of Local Taxation Duties - - - - -	66,583 14 10
Transferred from Local Taxation Account - - - -	21,447 8 8
Results Fees refunded in respect of year 1901 (Local Taxation Account) - - - - -	6 1 -
	111,051 19 5
	£ 111,443 3 10

Examined,
C. H. Archibald,

I certify that this Account has been examined

EDUCATION BOARD for IRELAND for the year ended 31st December 1901.

CAPITAL ACCOUNT.

EXPENDITURE:	Securities.		Cash.	
	£	s. d.	£	s. d.
Balance on 31st December 1902	1,099,171	7 3	—	
	£ 1,099,171	7 3	—	

LOAN ACCOUNT.

Balance on 31st December 1902	£	s. d.
	1,635	—
	£	1,635 —

INCOME ACCOUNT.

EXPENDITURE:		£	s. d.	£	s. d.
ADMINISTRATION:					
Permanent Salaries		3,221	2 —		
Pay of Writers		682	— 7		
Inspectors' Remuneration		2,196	5 —		
Rent of Offices		64	12 4		
Printing and Stationery		428	7 —		
Incidental Expenses		1,068	15 6		
				7,506	2 5
EXAMINATIONS:					
Examiners' Remuneration		4,120	5 6		
Centre Superintendents' Remuneration		3,867	— —		
Printing and Stationery		1,623	12 2		
Hire of Rooms		294	14 6		
Locomotive Expenses		706	16 10		
Petty Expenses		1,194	19 6		
				11,806	7 6
REWARDS:					
Exhibitions and Money Prizes		12,891	— —		
Medals and Minor Prizes		938	— —		
				13,829	— —
SCHOOL GRANT				57,476	7 9
ADVANCES TO MANAGERS OF SCHOOLS				1,635	— —
MISCELLANEOUS:					
Income Tax (to be refunded)				1,676	5 3
Audit of Accounts (1901)				100	— —
Results' Fees in respect of year 1901				17	1 9
Balance on 31st December 1902				17,297	19 2
				£ 111,469	3 10

under my directions, and is correct.

T. J. Bellinger

A.

D. C. Richmond,
Comptroller and Auditor General

STATEMENT of LIABILITIES and ASSETS on 31st December 1900.

[illegible]

11/11/2019

T. J. Hollingsworth *London, U.K.*
Journal of Management Education

ANNUAL REPORT OF THE COMMISSIONER OF THE INTERNAL REVENUE BOARD FOR 1900, AND UNDER THE LOCAL TAX SYSTEM (CUSTOMS AND EXCISE)
ACT, 1893, FOR THE YEAR ENDED 31st DECEMBER 1900

[illegible]

I testify that, to the best of my knowledge and belief, the foregoing is a true and correct copy of the original.

Figure 1

T. J. McLaughlin (Pres.),
Accounting Officer
1 September 1982

(cc: J. McLaughlin)
(cc: J. McLaughlin and J. McLaughlin)

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Accounts of the INTERMEDIATE EDUCATION BOARD, IRELAND, for the Year ended the 31st December 1902; prepared and submitted for the Information of Parliament, in pursuance of the 10th Section of the Act 41 & 42 Vict. c. 66.

Consolidation of
the Original Endowment and Local Taxation Accounts.

1. Hitherto the Original Endowment Account and the Account of Local Taxation Moneys have been rendered separately, the Expenditure out of the latter Moneys having been restricted under section 3 (1) (ii) of the Local Taxation (Customs and Excise) Act 1890 to the payment of Results Fees and of Rewards (Prizes and Exhibitions).

This restriction has now been removed by sections 1 and 6 of the Act 63 and 44 Vict. c. 43.

The former section empowers the Intermediate Education Board to apply the funds placed at their disposal in "the manner provided by rules to be made by the Board with the approval of the Lord Lieutenant for the purpose of carrying out the recommendations contained in the General Summary of the Report of the Commissioners appointed by the Lord Lieutenant to report upon the system of Intermediate Education in Ireland, dated the 11th day of August 1899."

In Art. 71 of the Board's rules for 1902, which were laid before both Houses of Parliament as required by section 1 (2) of the same Act, it is provided (1) that the Salaries and other Expenses of carrying the Intermediate Education Act into execution shall be payable and paid out of the Moneys of the Board generally, and not out of any portion thereof coming from any particular source, and (2), that the "Original Endowment" and the "Local Taxation (Customs and Excise) Act" Accounts of the Board shall be consolidated.

These Accounts have now been consolidated and rendered as one Account for the first time.

CAPITAL ACCOUNT.

Capital.

2. The Securities shown in the Capital Account of the Board consist of a sum of 1,000,000*l.* charged upon the Irish Church Temporalities Fund (Act 41 & 42 Vict. c. 66, s. 8.), and of 2½ per cent. Consolidated Stock in which surplus income has been invested.

The balance of the Capital Account at the close of the year consisted of the charge of 1,000,000*l.* upon the Irish Church Fund, and of 99,171*l.* 7*s.* 8*d.*, Consolidated Stock, which includes 83,901*l.* 15*s.* 7*d.* transferred from the Local Taxation Account.

INCOME ACCOUNT.

Income.

3. The balance of the Original Endowment Account at the commencement of the year was 391*l.* 4*s.* 5*d.*, to which has been added 21,417*l.* 8*s.* 8*d.* transferred from the Local Taxation Account. The receipts during the year were 89,604*l.* 10*s.* 8*d.*, making a total of 111,443*l.* 3*s.* 10*d.* The expenditure was 92,545*l.* 4*s.* 8*d.*, leaving a balance at the close of the year of 17,897*l.* 19*s.* 2*d.*

The income derived from Local Taxation moneys having now been applied to the general purposes of the Board under Art. 71 of the Rules for 1902, the expenditure of the year has been met without recourse to a Sale of Stock as in former years.

4. The New Rules for the year 1902 introduce a complete change in the system of payment of School Grants.

The Managers of Schools are no longer paid by Results Fees based on the answering of individual pupils, but by a Capitation Grant calculated on the percentage of Students on the School Roll who have passed the ordinary examination, to which are added certain bonuses, depending on the percentage of students who have passed with Honours.

New system of
School Grants.

5. A new feature in the present year is the introduction of the system of Advances on approved security to Managers of Schools to enable them to provide equipment and appliances for the teaching of practical science. Advances to Managers for Science Equipment.

Provision is made for these Loans in Art. 70 of the Rules for 1902. The principal, together with interest at 2½ per cent., is to be repaid by equal annual instalments, extending over a period of 10 years.

A few Loans only have been made for this purpose during the current year, the total amount advanced being 1,635*l*.

D. C. Rickwood,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
8th January 1904.